IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

TUESDAY, THE 6TH MARCH 2007 / 15TH PHALGUNA 1928

WA.No. 558 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.1785/2007 DATED 20/02/2007.
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APPELLANT/PETITIONER:

M/S VIDEOCON INDUSTRIES LTD.,
(FORMERLY M/S VIDEOCON INTERNATIONAL LTD.,)
'GOWRI SANKARAM',39/2730,
2ND FLOOR, DURBAR HALL ROAD, ERNAKULAM,
KOCHI-16. REPRESENTED BY ITS AUTHORISED
SIGNATORY K.I.MURALI.

BY ADV. SRI.ARIKKAT VIJAYAN MENON,
SRI.HARISANKAR V. MENON,
SMT.MEERA V.MENON.

RESPONDENTS/RESPONDENTS:
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1. **ASSSISTANT COMMISSIONER(ASSMT)-IV,**
   COMMERCIAL TAXES SPECIAL CIRCLE-II,
   ERNAKULAM.

2. **DEPUTY COMMISSIONER OF COMMERCIAL**
   TAXES(APPEALS), SALES TAX COMPLEX,
   ERNAKULAM.

W.A. NO.558/2007:

3. INSPECTING ASST. COMMISSIONER OF COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.

BY SPL. GOVERNMENT PLEADER (TAXES) SRI. V.V. ASOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 06/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S. RADHAKRISHNAN(AG.C.J.) & M.N. KRISHNAN,J.

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W.A. NO. 558 OF 2007

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Dated this the 6th day of March, 2007.

J U D G M E N T

Radhakrishnan,(Ag.C.J.)

We find no illegality in the judgment of the learned Single Judge to be interfered with by us especially in the light of fact that the appellant has already preferred appeals and stay petitions. Learned counsel for the appellant tries to explain the situation by stating that on previous occasions the Department had refunded the amount and hence, the appellant is anticipating the same during this assessment year as well and hence there is no necessity of filing an appeal. Counsel submitted that the assessment orders be set aside or stay be granted till the appeal is disposed of. We are of the view that the appellant, if so advised, may move the Appellate Authority for stay of the orders raising all these contentions and the Appellate Authority would examine the same.

The writ appeal is disposed of with the above observation.

K.S. RADHAKRISHNAN,
ACTING CHIEF JUSTICE.

M.N. KRISHNAN, JUDGE.

ul/-